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CUSTOMS TARIFF AND REGULATIONS

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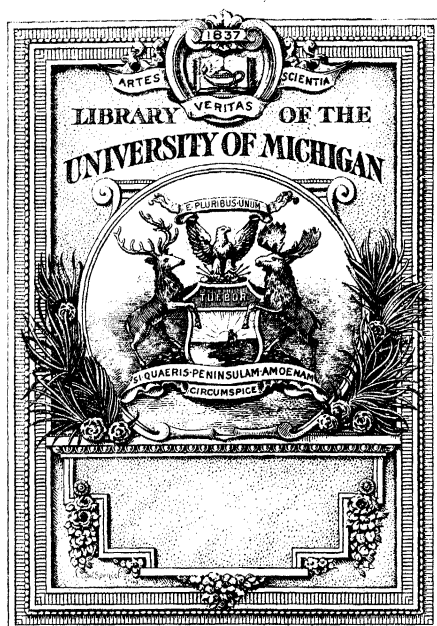
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1898

FOR

PORTS IN PORTO RICO IN POSSESSION
OF THE UNITED STATES.

WASHINGTON:
GOVERNMENT PRINTING OFFICE,
1898.



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FOR

PORTS IN PORTO RICO IN POSSESSION
OF THE UNITED STATES. *War Dept.*



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FOR

PORTS IN PORTO RICO IN POSSESSION
OF THE UNITED STATES. *War Dept.*



WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1898.

WAR DEPARTMENT,
WASHINGTON, *August 19, 1898.*

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, *August 19, 1898.*

By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States of America; I do hereby order and direct that, upon the occupation and possession of any ports and places in the Island of Porto Rico by the forces of the United States, the following tariff of duties and taxes, to be levied and collected as a military contribution, and regulations for the administration thereof, shall take effect and be in force in the ports and places so occupied.

Questions arising under said tariff and regulations shall be decided by the general in command of the United States forces in that island.

Necessary and authorized expenses for the administration of said tariff and regulations shall be paid from the collections thereunder.

Accurate accounts of collections and expenditures shall be kept and rendered to the Secretary of War.

WILLIAM MCKINLEY.

Upon the occupation of any ports or places in the Island of Porto Rico by the forces of the United States, the foregoing order will be proclaimed and enforced.

R. A. ALGER,
Secretary of War.

Revised 2-16-29 M.V.P.

REGULATIONS FOR THE GUIDANCE OF OFFICERS DETAILED FOR THE COLLECTION OF DUTIES ON IMPORTS AND EXPORTS, TAXES, AND OTHER CHARGES AND EXACTIONS TO BE LEVIED AND COLLECTED AS A MILITARY CONTRIBUTION AT PORTS AND PLACES IN PORTO RICO IN THE POSSESSION OF OR UNDER THE CONTROL OF THE FORCES OF THE UNITED STATES.

NAVIGATION BETWEEN THE UNITED STATES AND PORTO RICO CONFINED TO AMERICAN VESSELS.

1. Trade between ports of the United States and all ports or places in Porto Rico in control of the United States, and trade between ports or places in Porto Rico in control of the United States, shall be carried on in registered vessels of the United States and in no others.

(a) Any merchandise transported in violation of this regulation shall be subject to forfeiture.

(b) For every passenger transported and landed in violation of this regulation, the transporting vessel shall be subject to a penalty of \$200.

(c) This regulation shall not be construed to forbid the sailing of other than registered vessels of the United States with cargo and passengers between the United States and ports or places in Porto Rico, or between ports or places in Porto Rico, provided that none are landed, but are destined for some foreign port or place.

(d) This regulation shall not be construed to authorize lower tonnage taxes or other navigation charges on American vessels entering from the United States than are paid by foreign vessels from foreign countries, nor to authorize any lower customs charges or tariff charges on the cargoes of American vessels entering from the United States than are paid on the cargoes of foreign vessels entering from foreign ports.

ENTRANCE AND CLEARANCE OF VESSELS.

1. Every vessel shall, on arrival, be placed under military guard until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention.

If, upon the unloading of any cargo, there shall be found goods, wares, or merchandise not duly declared on the manifest, such articles in excess shall be required to pay additional duties of 25 per cent on the regular duties. Should any packages or articles named on the mani-

fest be missing on the arrival of the vessel, the latter shall pay a penalty of \$1 per ton measurement, unless such deficiency shall be satisfactorily explained or accounted for.

2. Within twenty-four hours after the arrival of any vessel the master must, under a penalty for failure of \$1 per ton registry measurement, produce to the proper officer a manifest of her cargo, with the marks, numbers, and description of the packages, and the names of the respective consignees, which manifests, if the vessel be from a port in the United States; shall be certified by the collector of the port of sailing. If the vessel be from any other than a United States port, her manifest must be certified by the United States consul or commercial agent at such port; if there be no United States consul or commercial agent at such port, then by the consul of any nation at peace with the United States; and the register of the vessel shall, upon her arrival in Porto Rico, be deposited with the consul of the nation to which she may belong, if any there be, otherwise with the commandant at the port, until the master shall have paid such tonnage taxes and other port charges as may be due under these regulations.

3. No vessel shall be allowed to clear for another port until all her cargo shall be landed or accounted for. All goods not duly entered for payment of duty within ten days after their arrival in port shall be landed and stored, the expense thereof to be charged against the goods.

4. Prior to the departure of any vessel from any of the ports herein designated, the master shall deposit with the proper officer a manifest of the outward cargo of such vessel, specifying the marks and numbers of packages, a description of their contents, with names of shippers and consignees, with a statement of the value of each separate lot; also names of passengers and their destination. A clearance will then be granted to the vessel, but no clearance will be granted to any port in Porto Rico not in possession or under control of the United States. No prohibited or contraband goods shall be exported.

TONNAGE DUES.

5. At all ports or places in Porto Rico which may be in possession or under administrative control of the land or naval forces of the United States there shall be levied the following navigation and port charges:

	Per net ton.
On each entry of a vessel from a port or place, except from another port or place in Porto Rico in possession of the United States	\$0.20
On each entry of a vessel from another port or place in Porto Rico in possession of the United States.....	.02

On each entry of a vessel which enters or clears in ballast, one-half of the above rates.

The following shall be exempt from tonnage dues:

A vessel belonging to or employed in the service of the Government of the United States; a vessel of a neutral foreign government not

engaged in trade; a vessel in distress, or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

The tonnage of a vessel shall be the net or register tonnage expressed in her national certificate of registry.

LANDING CHARGES.

6. The tax of \$1 on each ton of merchandise, imported or exported, hitherto imposed as a substitute for tonnage taxes, is abolished.

SPECIAL CHARGES AT SAN JUAN AND MAYAGUEZ.

7. The tax of 50 cents on each ton of merchandise landed at San Juan and Mayaguez for harbor improvement shall be continued.

ENTRY OF MERCHANDISE.

8. The consignee named in the bill of lading, or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the officer duly designated for that purpose by the military authority his bill of lading, an invoice describing the goods, showing their character, quantity, and cost, together with an entry in duplicate showing the name of the importer and of the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and numbers of the packages, the nature and quantity of their contents, their value, including all costs incurred in packing them for shipment, and the currency in which the invoices were made out. The invoice must be made out in the currency of the country of exportation and must be verified by the oath of the shipper. The entry shall be signed by the importer, who must make affidavit to the truth of all the statements contained therein, and shall agree in value and description with the facts shown by the invoice.

9. After the packages and contents have been duly compared with the invoice and found to agree therewith, the duty due thereon will be computed on the face of the entry, and after the payment of the proper duties and charges, an order for the delivery of the packages and contents will be issued by the proper officer.

10. Any objections to the assessment of duty must be filed by the importer before the payment by him of the same, and no refund of duty will be made thereafter.

11. Goods found to be fraudulently invoiced, either as to character or quantity, and all goods attempted to be introduced without permit, shall be confiscated.

12. No delivery of imported merchandise shall be made to the importer unless he shall have duly paid in cash the duties assessed thereon.

13. Coastwise cargoes shall be subject to duties the same as if coming from a foreign port, except as to the trade between ports in possession of the United States.

14. Any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation shall be sold at auction by order of the commandant after five days' public notice conspicuously posted at the port. The proceeds of such sale will be kept for ten days, subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale.

15. All seized and confiscated merchandise will be sold in like manner, and the proceeds, after deduction of expenses, will be turned over to the officer duly designated for that purpose.

16. Merchandise originally destined for some port or place not in the possession of the United States forces may be entered at one of the designated ports. Vessels may likewise enter, although originally cleared for a port not in possession of the United States.

17. The officer designated for that purpose shall receive all customs duties, fees, and charges, and shall without delay pay the same over to such officer as shall be designated by the commanding general. Records shall be kept and accounts rendered of all money transactions, and receipts in duplicate shall be taken by the officer paying over such moneys, one copy to be retained by him as his official voucher and the other transmitted by mail with his accounts to the War Department, Washington, D. C.

18. Such public buildings as may be suitable for the purpose shall be used and occupied for the transaction of business and for the storage of imports in the ports aforesaid.

19. All supplies and materials for the use of the Army and Navy of the United States shall, under suitable restrictions to be prescribed by the commanding general, be admitted without payment of duty.

CUSTOMS TARIFF.

EXEMPTIONS FROM DUTY AND DISPOSITIONS RELATIVE TO THE APPLICATION OF THE TARIFF.

DISPOSITION FIRST.

ARTICLES FREE OF DUTY.

1. Trees, plants, and moss, in a natural or fresh state.
 2. Gold and silver ores.
 3. Samples of felt, painted paper, and tissues, when they comply with the following conditions:
 - (a) When they do not exceed 40 centimeters in length, measured in the warp or length of the piece, even when such samples have the entire width of the piece. The width shall be determined, for tissues, by the list, and for felts and painted paper by the narrow border which has not passed through the press.
 - (b) Samples not having these indications will only be admitted free of duty when they do not exceed 40 centimeters in any dimension.
- In order to avoid abuses, the samples declared for free entry must have cuts at every 20 centimeters of their width, so as to render them unfit for any other purpose.
4. Samples of trimmings in small pieces, of no commercial value or possible application.
 5. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust, and scrap.

DISPOSITION SECOND.

ARTICLES FREE OF DUTY, SUBJECT TO FOLLOWING CONDITIONS.

1. Natural manures and guano.
2. National products returning from foreign exhibitions, on presentation of the bill of lading or certificate proving their exportation from the island and of satisfactory evidence attesting that such products have been presented and have been shipped to their point of departure.
3. Wearing apparel, toilet objects, and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportioned to their class, profession, and position.

When travelers do not bring their baggage with them, the clearing

of the same may be made by the conductor or persons authorized for the purpose, provided they prove, to the satisfaction of the customs, that the effects are destined for private use.

4. Works of fine art acquired by the Government, academies, or other official corporations, and destined for museums, galleries, or art schools, when due proof is given as to their destination.

5. Archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.

6. Specimens and collections of mineralogy and botany, and small models for public museums, schools, academies, and scientific and artistic corporations, on proof of their destination.

DISPOSITION THIRD.

ARTICLES FREE OF DUTY, SUBJECT TO THE FORMALITIES DETERMINED FOR EACH CASE BY THE CUSTOMS REGULATIONS.

1. Receptacles which have been shipped from the island with fruit, sugar, molasses, and spirits, and which are reimported empty, including receptacles known as "pipotes," of galvanized iron, intended for the exportation of alcohol.

2. Carriages, trained animals, portable theaters, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily, provided bond be given.

3. Used furniture of persons coming to settle in the island.

4. Foreign articles coming to exhibitions held in the island.

5. Submarine-telegraph cables.

6. Pumps intended exclusively for the salvage of vessels.

7. Parts of machinery, pieces of metal, and wood imported for the repair of foreign and national vessels which have entered ports in the island through stress of weather.

DISPOSITION FOURTH.

DUTY ON GOODS NOT SPECIALLY CLASSED IN THE TARIFF.

1. The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same or whether they may have been added in order to form patterns or to give the stuff more body, even though such threads may be cut or show a want of continuity. The weft shall be considered the totality of the threads which cross the warp of the tissue, and combine the same conditions of helping to form patterns, or to add to the body of the stuff.

Tissues composed of two or more materials, embroidered tissues, made-up clothing and wearing apparel of all kinds (except knitted articles of cotton, wool, or silk), blankets, large and small shawls, mantillas, mantilla shawls, fichus, cravats, and other articles not specially mentioned in the tariff, shall be dutiable as follows:

A. Are considered as tissues of wool or waste wool with admixture

of cotton or other vegetable fibers, those tissues the warp of which is entirely composed of threads of cotton or of other vegetable fibers and the weft entirely of woolen thread mixed with threads of cotton or other vegetable fibers, whatever be the proportion of the mixture in the weft.

B. Tissues, composed of vegetable fibers, and those of wool or hair, the warp or weft of which are mixed with silk or floss-silk threads, shall not be considered as tissues mixed with silk when the weight of this material does not exceed 5 per cent of the total weight of the tissue.

C. Tissues, the warp or weft of which is composed of threads of vegetable fibers and silk, or of threads of wool, hair, and silk, or floss silk, shall be taxed as tissues of vegetable fibers or of wool, or of hair, when the weight of the silk on both sides of the stuff does not exceed 5 per cent of the total weight of the tissue. If such silk threads surpass 5 per cent but do not exceed 10 per cent, the tissues shall be taxed as tissues of vegetable fibers, or as those of wool or hair, with a surtax of 280 per cent on the respective duties stipulated in the tariff. Should the mixture exceed 10 per cent, the tissues shall pay the duties applicable to tissues of silk or floss silk, according to the nature and class of the tissue.

D. Tissues, the warp of which is composed of silk and the weft of cotton or other vegetable fibers mixed with silk, and those of which the warp and the weft are of wool or hair mixed with silk, shall always be classed as pure silk tissues, and the numbers relating to such tissues shall be applied according to their class and nature, whatever be the proportion of silk in the weft. The same rule shall hold good when the weft is entirely composed of silk and the warp of mixed materials.

E. Tissues of all kinds (except those of silk or floss silk), embroidered by hand, by machine, or on the loom, shall pay the duties applicable to their class and nature, with a surtax of 40 per cent.

F. Tissues of silk or floss silk (except tulles), with embroidery of the same material, shall pay the duties applicable to their class and nature, with a surtax of 60 per cent.

G. Tissues combined with precious or imitation metals, whether embroidered or not, shall pay the duties applicable to their class and nature, with a surtax of 50 per cent.

H. Tissues combined, in whatever manner, with beads or spangles of common metals shall pay the duties applicable to their class and nature, without any surtax.

I. Tissues of hemp, linen, or jute, which contain threads of cotton, and those of cotton mixed with hemp, linen, or jute, whatever be the proportion of the mixture, shall always pay the duties applicable to tissues of hemp, linen, or jute, according to their nature and class, with the exception of lace, such article being specially mentioned in the tariff.

J. Tissues of hemp, linen, jute, or cotton, made up in sacks or hose, shall pay the duties applicable to the class and nature of the component tissue, with a surtax of 15 per cent.

L. Ribbons of cotton, plain, figured, white, or colored, for hats and bonnets, and for ornament, shall pay the duties applicable to cotton trimmings.

LL. Laces and cord of cotton for shoes, reins, and girths shall pay the duties of the corresponding tissues of cotton, according to class and nature.

M. Ribbons of hemp or linen shall pay the duties applicable to tissues of hemp and linen, according to class.

N. Ribbons of silk, floss silk, or waste silk, with or without admixture of wool, hair, cotton, or other vegetable fiber, shall pay the duties applicable to silk, according to class, with a surtax of 25 per cent.

N. Ribbons, galloons, and tresses of wool or hair, mixed or not with vegetable fibers, shall pay the duties applicable to woollen trimmings.

O. Blankets or wrappers, traveling rugs, and other similar articles of all kinds, with or without fringes, including mantillas, mantilla shawls, and veils, of cotton, silk, or floss silk, shall pay the duties applicable to the class and nature of the component tissue, with a surtax of 30 per cent. When the articles referred to in this disposition (with the exception of mantillas, mantilla shawls, and veils, of silk or floss silk) are embroidered, they shall, in addition, be subject to the surtax applicable to embroidered tissues.

P. Handkerchiefs of cotton, linen, wool, silk, or of a mixture of said materials, with wide or narrow hems, shall pay the duties applicable to the class and nature of the component tissue, with a surtax of 20 per cent.

Q. Handkerchiefs of all kinds (with the exception of those of silk, or those mixed with silk, which shall always be included in the preceding paragraph), with open-worked hems or fringes, shall pay duty according to the class and nature of the component tissue, with a surtax of 100 per cent.

R. Comforters and cravats of all kinds and shapes (excepting cravats with interior metal fittings) shall pay the duty of the component tissue, with a surtax of 30 per cent. Cravats of all kinds and shapes with interior metal fittings shall always be subject, according to their weight, to the duty of the predominating tissue visible on the exterior.

S. *Ready-made clothing*.—Ready-made clothing, such as dresses, skirts, petticoats, overcoats, shirts, baby linen, corsets, frock coats, trousers, and other clothing (except knitted clothing of any class or shape), shall pay the duty corresponding to the total weight and class of tissue predominating in their exterior part, with a surtax of 100 per cent.

T. Ready-made clothing mentioned in the preceding paragraph, with ornaments or embroidery of beads or spangles, shall pay duty corresponding to the total weight and class of tissue predominating in their exterior part, with a surtax of 30 per cent.

U. Shall be considered as ready-made clothing, in levying the sur-

taxes mentioned in the preceding dispositions, not only that which is finished but also that which is half finished, or that simply basted.

V. Embroidered ready-made clothing shall pay the surtax applicable to embroidered tissues.

W. Tullies shall pay the duty on the material forming the ground, and should this be mixed, the duty of the most highly taxed component material.

X. Tissues with tape embroidery, applied or affixed, shall be dutiable as embroidered tissues and embroidered ready-made clothing.

2. The duty on articles composed of two or more materials shall be levied according to the following rules:

In cases not provided for in the tariff, and when the value of the article is determined by the exterior material, the classification shall be made according to the corresponding number of this material.

Articles which, for their application, are composed of two different materials—for instance, tools of iron—shall be taxed according to the weight of the predominant material.

When the mixture of different materials has been made in order to evade the payment of the duties on any article, as, for instance, a mixture of flour and bran, of earth and a soluble chemical product, the duty of the material paying the highest duty shall be levied.

In case of doubt as to which is the material predominating in an article, such article shall pay the duty of the most highly taxed component material.

3. Articles not mentioned in the tariff shall be assimilated, for the application of duty, to those with which they show the greatest analogy.

4. Floating docks, whatever their power, size, or construction, shall pay a duty of 8,500 pesos, save dispensation by the Government.

DISPOSITION FIFTH.

PACKAGES AND RECEPTACLES.

First. By exterior package (“*envase exterior*”) is understood that which is visible when the package is unopened. All the others contained within this are considered to be interior packages (“*envases interiores*”).

Second. The following articles shall pay on the gross weight when they are contained in a single package:

1. Oils and greases, excepting lard.
2. Cotton, raw.
3. Tar, pitch, asphalt, bitumens, schists, and unpurified creosote.
4. Rice, in sacks.
5. Scales and machines.
6. Lime, plaster, and earths employed for building purposes, arts, and manufactures.
7. Hemp and flax, raw or hackled; jute, abaca, pita, and other vegetable fibers.
8. Meat, fish, and tripe, in brine.

9. Cereals, and flour thereof.
10. Bristles, horsehair, and other animal hair.
11. Colors, inks, and varnishes.
12. Animal wastes, raw.
13. Simple drugs.
14. Worsted yarn, single or twisted, raw or oiled.
15. Feculæ.
16. Caoutchouc and gutta-percha, unwrought.
17. Guano, and other manures.
18. Wool, unwashed or washed.
19. Dry pulse (in sacks).
20. Paraffin, stearin, wax, and spermaceti, crude.
21. Peltry and skins for ornament and trimming, in a natural state or prepared.
22. Chemical products.

Third. Should any of the articles mentioned in the preceding number be imported in two or more packages, or in packets contained in the exterior package, only the weight of the interior packages or packets shall be included in the weight of the goods.

Fourth. All other goods, including buttons, artificial flowers, and haberdashery packed in pasteboard boxes, shall pay duty on paper wrappings, ribbons, packets, or interior packages, provided, always, that they are not fancy boxes, etc., assessed separately.

Boxes and cases, in general, shall be taxed separately under their proper class.

Fifth. Percussion caps for firearms, hooks and eyes, pins, articles of metal, detached buttons, metallic pens, games and toys, instruments of science and art, and other similar objects, shall pay with the weight of the interior cases or boxes containing them.

Sixth. Vessels containing alkaloids and their salts, brandy, liquors, beer, cider, wines, and natural or artificial mineral waters, shall be assessed separately, according to their respective materials.

Seventh. Articles contained in double sacks, or in a sack and another distinct covering, shall be assessed with that immediately covering the goods. Tea shall be taxed with all the interior packages.

Eighth. Casks, barrels, and large metal receptacles shall pay duty according to their class, except when they contain goods which pay on the gross weight.

Ninth. Guano is taxed on the gross weight, even when imported in double packages.

Tenth. When goods subject to duty on the gross weight and articles paying on the net weight are contained in one same exterior package the gross weight shall be proportionately reduced.

Eleventh. When packages of goods are subject to a higher duty than the goods themselves, being other than those generally employed, or when they can be used for another purpose, they shall be taxed at the rate corresponding to their class.

DISPOSITION SIXTH.*

TARES.

The following percentage shall be deducted, as tare, from the gross weight of the goods mentioned below:

	Per cent.
1. Dried cod and other dried fish, in barrels and cases	10
Cinnamon:	
2. In boxes	20
3. In bags ("churlas")	8
Phosphorus:	
4. In tin boxes	30
5. In tin boxes inclosed in wooden boxes	50
6. Garancine, in casks	20
7. Yarns, in bales	3
Hams:	
8. In barrels	12
9. In crates ("huacales")	8
Faience, porcelain, and fine earthenware:	
10. In cases, casks, and crates	30
11. In hampers	16
12. Butter, in kegs	20
Glass and crystal, hollow or flat, silvered or not:	
13. In cases or casks	40
14. In hampers, and common thin window glass, in a single box	20
15. Common glass bottles, in crates	20

NOTES.—1. Glass and crystal contained in crates are, with the exception of common bottles, not subject to the above tare. By crate is meant a box made of boards, such boards being separated one from the other in such manner that the open spaces between them are equal to or larger than the boards themselves.

2. The above-mentioned tares shall be deducted even when the packages contain other goods not subject to the legal tare; provided, however, that such goods do not exceed 10 per cent of the gross weight.

When they exceed this limit the provisions of this disposition shall not be applied, and the packages shall be taxed according to their class.

3. These tares shall not be applied to packages containing two or more different kinds of goods subject to separate tares and duties. In such case the goods shall pay duty according to their net weight.

4. The customs administration reserves the right to modify the above tares should it deem proper.

DISPOSITION ELEVENTH.

ARTICLES PROHIBITED IMPORTATION.

1. Arms, projectiles, ammunition, and dynamite, except by special authorization of the proper military authorities of the island.

2. Fecules for industrial use.

3. Butter and animal greases intended for alimentary purposes, composed or adulterated with margarine or oleomargarine.

4. Paintings, figures, and all other objects offensive to morality.

5. Artificial wines, not medicinal, and adulterated wines.

* Dispositions seventh, eighth, ninth, and tenth omitted.

TAXES COLLECTED BY THE CUSTOMS ADMINISTRATION.

Consumption tax on beverages.

Gin and hollands:	Pesos.
Up to 22°	liter.. 0.12
Up to 30°	do... .20
From 31 to 40°	do... .24
From 41 to 50°	do... .28
From 51 to 60°	do... .32
From 61 to 70°	do... .36
From 71° and above	do... .40
Alcohol, and commercial spirits, of potato, grain, etc	do... .20
Cognac, brandy, rum, etc	do... .20
Beer and porter	do... .07
Common wines, red or white	do... .15
Wines, fine:	
From foreign countries	do... .20
Wines imported in bottles or flasks shall pay a surtax of 50 per cent.	

SPECIAL WHARF AND UNLOADING TAX IN PORTO RICO.

Matches.—In consideration of the nature of such goods and the danger, through fire, which might result from their being deposited on the wharfs, to the prejudice of private persons and of the state, a wharf and unloading due of 25 centavos per kilogram has been imposed on matches.

EXPORT TARIFF FOR THE ISLAND OF PORTO RICO.

	Pesos.
1. Coffee	100 kilog.. 1.00
2. Wood	do... .15
3. Tobacco	do... .22

IMPORT RATES OF DUTY.

Money.—The monetary unit of Porto Rico is the peso, which is divided into 100 centavos. The par value of the peso is 4s. 2d.

Weights and measures.—The metrical system is in use in Porto Rico.

SCHEDULE OF GOODS AND RATES OF DUTY.

CLASS I.—STONES, EARTHS, MINERALS, GLASS, AND CERAMIC PRODUCTS.

GROUP I.—*Stones and earths employed in building; arts, and manufactures.*

	Pesos.
1. Marble, jasper, and alabaster, in the rough or in dressed pieces, squared and prepared for shaping	100 kil. net.. 0.63
2. Do., of all kinds, cut into flat blocks, slabs, or steps of any dimension, polished or not ¹	100 kil. net.. 1.25
3. Do., in sculpture, bas-relief, flower jars, vases, and similar articles for house decoration	100 kil. net.. 2.70
4. Do., worked up or chiseled into any kind of article, polished or not, 100 kil. net	1.75
5. Other stones and earthy substances employed in building, arts, and manufactures; cement, lime, and gypsum	100 kil. gross.. .50

¹ Marble affixed to furniture shall pay the same duty as the furniture.

GROUP 2.—*Coals.*

	Pesos.
6. Coal and coke ^{2 3}	1,000 kil. net.. .33

GROUP 3.—*Schists, bitumens, and their derivations.*

7. Pitch, tar, unrefined creosote, mineral; asphalts, bitumens, and schists ⁴ 100 kil. gross .....	.15
8. Naphtha, vaseline, crude natural petroleum, and crude oils derived from schist ^{4 5}	100 kil. net.. .55
9. Benzine, gasoline, petroleum, and other refined mineral oils ⁴	100 kil. net.. 3.10

² Coal and coke shall be cleared in conformity to the weight indicated in the certificate issued to the master of the vessel at the port of shipment, proving the quantity received on board according to the charter party and the bills of lading. In case of doubt the customs may verify the quantity.

³ Before discharging coal the vessels conveying the same will be visited, and the approximate quantity of cargo will be calculated according to the empty space in the hold and the net tonnage of the vessel by taking for a basis 800 kilograms of coal and 450 kilograms of coke per cubic meter. Should the result not tally with the quantity entered in the manifest and declared, the clearance will be effected by weighing. Particulars must be given at the time of payment of duty as to the method of control adopted, and also the name or names of the controlling officer or officers.

⁴ Crude oils derived from schist shall be understood to be those obtained from first distillation, distinguishable by their yellowish color and density of from 900 to 920 thousandths of a degree, or from 66 to 57½ of the centesimal areometer, equal from 24 degrees and 69 hundredths to 21 degrees and 48 hundredths Cartier.

Petroleum having the following properties are considered as crude natural petroleum:

First. Those which, when distilled gradually and continuously in a glass apparatus at a temperature of 300° C., leave a residuum exceeding 20 per cent of their primitive weight.

Second. When this residue in its turn leaves 1 per cent at least of coke in proportion to the total weight of petroleum assayed.

Third. When, according to E. Granier's apparatus, they are found to be inflammable at a temperature lower than 16° C.

All petroleum and other mineral oils not having the above-described properties shall be considered as refined.

Crude and refined petroleum is dutiable on the net weight of the liquid.

Receptacles containing petroleum pay separate duty—barrels, as casks; tins, as manufactures of tin; wooden cases containing the tins, as articles of common wood.

For crude petroleum samples must, in all cases, be taken in the following manner:

For every shipment of crude petroleum a sample of 200 cubic centimeters for 50 cases or 10 barrels of the quantity comprised in one declaration, or which is of the same class, shall be taken.

These samples are mixed in a receptacle, and, when the examination of the shipment is terminated, 2 liters are taken therefrom and put into separate bottles, which are sealed and furnished with labels signed by the customs employees and the interested party. These bottles shall be forwarded to the customs chemical expert in order to be assayed.

The duty stipulated in No. 8 of the tariff is immediately levied on such importations, but this payment shall not be final until after the analysis of the expert, and the clearance shall not be deemed definitive until that result be known.

⁵ Heavy oils, which remain in the distilling apparatus after the second distillation of natural crude petroleum, known under the name of gas oil, and which are employed in gas works, shall be dutiable according to this number, with a rebate of 50 per cent.

GROUP 4.—*Ores.*

		Pesos.
10. Ores	100 kil. net..	10

GROUP 5.—*Crystal and glass.* ⁶

11. Common or ordinary hollow glassware ^{6 7 8}	100 kil..	1. 00
12. Crystal, and glass in imitation thereof ^{6 9}	do....	6. 50
13. Flat glass and crystal ^{6 10}	do....	3. 06
14. Quicksilvered, silvered, and patent glass and crystal, also glass and crystal coated with other metals, with or without frames ⁶	100 kil..	17. 50
15. Glass and crystal in statuettes, jars, flower vases, and other similar articles for toilet purposes and house decoration; liqueur cases, dishes for sweets, and glasses for spectacles and watches ^{6 11} .....	.....kilog..	. 52

GROUP 6.—*Pottery, earthenware, and porcelain.*

16. Clay in bricks, squares, and tiles, for building purposes, furnaces, etc., ¹² 100 kil. net .....		. 45
17. Clay in large and small paving tiles; tiles of faience, varnished tiles, and piping ¹³	100 kil. net..	. 72
18. Clay, in manufactures, hollow, glazed or not, in kitchen and other household utensils ^{8 14}	100 kil. net..	. 90

⁶ Glass and crystal, hollow or in sheets, silvered or not, imported in cases or barrels, shall enjoy a tare allowance of 40 per cent. For that imported in canisters and hampers or crates, and common thin window glass, in sheets, contained in a single case, a tare of 20 per cent shall be allowed. A similar tare shall be accorded to common bottles packed in crates. Glass and crystal packed in wooden crates, with the exception of common bottles, shall not enjoy the above-mentioned tare. (See Disposition sixth.)

⁷ Are included in this number, bottles, demijohns, and flasks for oil, wine, drugs, perfumery, and chemicals, provided they be not cut, and unpolished glass of more than 12 millimeters in thickness, for roofs and pavements.

⁸ Common bottles of glass or earthenware jars destined to contain beer, rum, and sparkling wines, manufactured with native fruit, shall enjoy a rebate of 60 per cent of the duties when imported and declared in the custom-house by the manufacturers of said beverages.

⁹ Are also included in this number: bottles, tumblers, glasses, and other objects for table service and lighting, whether of crystal or white or colored glass.

¹⁰ Common mirrors, the glass of which does not exceed 2 millimeters in thickness, coated with red or dark quicksilver varnish, are included in this number, including the weight of the frames, whether gilt or not.

¹¹ Separate and spare parts, forming an integral portion of lamps, chandeliers, and bracket lamps, are dutiable according to this number.

¹² Only rough bricks, squares, and tiles of baked earth or clay, employed in the construction of walls, furnaces, etc., are to be included in this number.

¹³ No. 17 includes small bricks for pavements and for mosaic work, and also the articles for building contained in No. 16, when glazed, painted, enameled, and not made of washed or sifted earths.

¹⁴ Manufactures of earthenware, finely enameled, or not enameled, but sculptured with ornaments in relief, also molded articles or statuettes, ornamental articles, flower vases and pots, statues, pitchers, and decanters, painted, sculptured, or with ornaments in relief, are dutiable according to No. 21.

	Pesos.
19. Fine stoneware, fine earthenware, and figures of gypsum ^{15 17} 100 kil..	4. 00
20. Porcelain ^{16 17}	do.... 6. 37
21. Clay, faience, porcelain, and bisque, in figures, jars, bas-relief, flower vases, and ornaments for toilet tables, houses, and other like uses; liqueur cases and dishes for sweets ¹⁷	kilog.. .30

CLASS II.—METALS, AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.

GROUP 1.—*Gold, silver, and platinum.*

22. Gold, silver, and platinum, in ornaments and jewelry, even if combined with precious stones and pearls, also precious stones; trimmings of said metals, ¹⁸ 8 per cent ad valorem.

GROUP 2.—*Cast iron.*¹⁹

23. Cast iron, in pigs, and old iron	100 kil. net..	.45
24. Cast iron, in columns, without any work of adjusting or polishing, and in tubes exceeding 10 millimeters in thickness	100 kil. net..	.75
25. Cast iron, in tubes of less than 10 millimeters in thickness	do....	.95
26. Lubricating boxes for railway trucks and carriages	do....	1. 00
27. Cast iron, in common manufactures	do....	1. 10
28. Cast iron, in fine manufactures, i. e., those polished, enameled with a coating of porcelain, or with ornaments of other metals.....	100 kil. net..	3. 80

GROUP 3.—*Wrought iron, forged or rolled, and steel.*

29. Scrap of wrought iron or steel ²⁰	100 kil. net..	.30
30. Steel in ingots and iron in rough bars ("tochos") ²¹	do....	.70
31. Fine crucible steel, in bars, hoops, and sheets ²²	100 kil. net..	2. 60
32. Wrought-iron and steel rails	do....	1. 00
33. Wrought iron and common steel, in bars, of all kinds.....	do....	1. 10
34. Wrought iron in tires and wheels weighing more than 100 kilograms, for locomotives and railway carriages, fish plates, chairs and sleepers, straight axles, and springs.....	100 kil. net..	1. 35

¹⁵ This number includes articles of fine clay for dinner services, etc., neither sculptured, painted, nor with ornaments in relief.

¹⁶ Porcelain, painted or gilt, shall be dutiable according to No. 20, with an additional 75 per cent.

¹⁷ Faience and fine porcelain imported in cases or barrels shall, as tare, enjoy a reduction of 30 per cent; when imported in hampers, the tare will be 16 per cent.

¹⁸ Cases, caskets, etc., in which jewelry is inclosed, shall be dutiable separately, according to the component material.

¹⁹ Articles of malleable cast iron shall pay the duties stipulated for manufactures and articles of wrought iron.

²⁰ Employed in the manufacture of steel by the Siemens-Martin process and commonly known as "chatarra."

²¹ By "iron, in rough bars" ("tochos") shall be understood rough wrought iron in a mass or prism, and round iron or iron in any other form, containing dross. Wrought iron containing dross has an unequal and rough surface. Wrought iron in a mass or prism, free from dross, will be subject to duty as iron in bars. In case of doubt, this iron shall be submitted for examination to the "School of mines," which will determine its classification.

²² Crucible steel is distinguished from bars and other pieces of iron or common steel by its sharp edges. The surface is very smooth, of a bluish color, and darker than that of iron, and its fracture is close-grained. This steel is generally imported in round, square, octagonal, triangular, or flat bars.

	Pesos.
35. Wrought-iron wheels of 100 kilograms or less, for carriages and trucks, 100 kil. net.....	2. 15
36. Bent axles and cranks .....100 kil. net..	2. 00
37. Wrought iron and steel, in sheets of a thickness of 3 millimeters or more, 100 kil. net.....	1. 35
38. Wrought iron and steel, in sheets less than 3 millimeters in thickness, and hoop iron ²³.....100 kil. net..	1. 65
39. Wrought iron in sheets, cold polished, corrugated or perforated, galvanized or not ²⁴.....100 kil. net..	2. 00
40. Wrought iron and steel, in pieces in the rough, neither turned, adjusted, nor polished, weighing 25 kilograms or more.....100 kil. net..	1. 60
41. Wrought iron and steel, in pieces weighing less than 25 kilograms, and horseshoes .....100 kil. net..	2. 35
42. Wrought-iron tubes, soldered and closed, and galvanized tubes of all kinds.....100 kil. net..	2. 25
43. Wrought-iron tubes covered with sheet brass.....do....	2. 55
44. Wrought-iron tubes, bored, not soldered, and other kinds not mentioned, 100 kil. net.....	2. 20
45. Barrels, in the rough, for portable firearms .....kilog. net..	. 15
46. Screws, nuts, washers, and rivets .....100 kil. net..	2. 75
47. Nails, screw nails with grooved heads, hooks, and tacks .....do....	2. 50
48. Files and other fine tools for artists and artisans.....do....	11. 00
49. Iron and steel wire of 0.43 of a millimeter up to 1 centimeter in diameter, or from No. 30 to PP. Paris gauge ²⁵.....100 kil. net..	2. 55
50. Iron and steel wire of 0.42 of a millimeter to 0.03 diameter, or from Nos. 8 to 50 of the French "Carcase" gauge ²⁵.....100 kil. net..	3. 05
51. Wire gauze, not further worked, up to 20 threads to the inch ²⁶.....do....	3. 55
52. Iron wire gauze, not worked, of more than 20 threads to the inch, ²⁶ kilog. net.....	. 10
53. Wire, manufactured into cables, barbed fence wire, springs for furniture, Paris nails, and similar articles .....100 kil. net..	2. 85
54. Anchors, chains for vessels, machines and capstans; axles, tires, springs, for carriages other than for railway carriages and tram cars, switches, signal disks and fixings .....100 kil. net..	1. 60
55. Wrought iron and steel, in large pieces, made of bar iron, or of bar or sheet iron secured together by means of bolts or rivets, and the same, unriveted, bored and cut to measure for bridges, frames, and other buildings; water tanks, and similar manufactures of iron for industrial purposes, and frames for railway carriages and vans .....100 kil. net..	2. 30

²³By "hoop iron" ("flejes") shall be understood flat bands or circles of less than 3 millimeters in thickness and of a width not exceeding 160 millimeters.

²⁴To polish iron plates, it is necessary to wash them with a solution of sulphuric acid, in order to remove the oxide of iron, and afterwards to apply the pressure of smooth, hard cylinders. A polished plate may, therefore, be thus distinguished from a common plate: On bending double a corner of the latter and again straightening the doubled piece, a thin peeling of oxide of iron detaches itself, and this does not occur in a plate which has been polished.

²⁵It must be understood, first, that round iron and steel wire the diameter of which does not exceed 1 centimeter shall be considered as wire; second, that from 0.43 millimeter to 1 centimeter shall be dutiable according to No. 49, and that all other round wire shall pay the duty of No. 50.

²⁶For the application of this duty, only the warp threads included in the space of one inch, i. e., 23 millimeters, are to be counted.

56. Wrought iron in all kinds of manufactures, common, in which sheet iron predominates, even coated with lead, tin, or zinc, or painted or varnished	100 kil. net..	4. 10
57. The same manufactures, fine, i. e., polished, coated with porcelain, or with ornaments of other metals, also bedsteads of iron tubes covered with sheet brass	100 kil. net..	6. 00
58. Other common manufactures in which sheet iron does not predominate, even coated with lead, tin, or zinc, or painted or varnished. 100 kil. net..		3. 65
59. The same manufactures, finely finished i. e., polished, coated with porcelain, or with ornaments of other metals	100 kil. net..	4. 20
60. Tin plate, not further manufactured	do....	2. 10
61. Tin plate, manufactures of	do....	9. 00
62. Needles, pins, pens, pieces for watches, hooks and eyes, and other similar articles	kilog. net..	1. 50
63. Table and carving knives, razors, and penknives	do....	. 80
64. Tailors' scissors	do....	. 90
65. Side arms, and pieces for same	do....	. 40
66. Small firearms, such as pistols and revolvers, also barrels and other pieces for same ²⁷	kil. net..	. 60
67. Portable firearms, muzzle-loading, percussion, and detached parts thereof ²⁷	kil. net..	. 35
68. Portable firearms, breech-loading, and detached parts thereof ²⁷	do....	2. 55

GROUP 4.—*Copper and its alloys.*

69. Copper, shell or cement	100 kil. net..	5. 00
70. Copper of first fusion, and old copper	do....	7. 10
71. Copper and brass, in bars and ingots, and old brass	do....	6. 40
72. Bronze, unworked	do....	4. 90
73. Copper and brass, in sheets and nails	do....	8. 70
74. Copper and brass, in tubes and large pieces partially manufactured, such as brasiers, bottoms of boilers, etc.	100 kil. net..	9. 55
75. Copper, brass, or bronze wire	do....	10. 00
76. Copper, brass, or bronze gauze, not further worked, up to 100 threads to the inch ²⁸	100 kil. net..	11. 60
77. Copper, brass, or bronze gauze, not further worked, of over 100 threads to the inch ²⁸	kil. net..	. 25
78. Copper, bronze, or brass, worked, and all alloys of common metal in which copper enters, in hardware, even varnished ²⁹	kil. net..	. 30
79. Said metals and alloys, in gilt, silvered, or nickeled articles ²⁹	do....	. 80

²⁷ In order that pieces of firearms may pay according to these numbers, they must be shaped and bear file marks on the outer surface. Detached parts which are neither shaped nor filed are classed in No. 41.

²⁸ For the application of this duty only the warp threads included in the space of 1 Spanish inch, i. e., 23 millimeters, are to be counted.

²⁹ To test gilt articles they shall be rubbed with hot alcohol and afterwards submitted to the action of one drop of nitric acid. If they are varnished, the varnish will disappear with the alcohol and the acid will act; if they are gilt, the alcohol will cause no corrosion, neither will the nitric acid affect them. Silvered articles shall be filed until the superficial coating of silver gives way, and the color of the metal of which they are principally composed becomes visible; on dissolving part of the silvered metal in nitric acid the silver, should any exist, will be precipitated by adding hydrochloric acid, and a chloride of silver, soluble in ammonia and possessing all the characteristics of that body, will thus be formed. As regards nickeled articles, the exterior coating of nickel will be filed, thereby disclosing the brass or metal of which they are principally composed.

GROUP 5.—*Other metals.*

		Pesos.
80. Tin in ingots	100 kil. net..	11.00
81. Zinc, in bars, lumps, or pigs	do.....	2.90
82. Zinc, in sheets, nails and wire ³⁰	100 kil. net..	3.00
83. Zinc, in manufactured articles, even varnished ²⁹	do.....	18.50
84. All other metals and alloys not mentioned, in sheets, lumps, nails, tubes, etc.	100 kil. net..	2.95
85. The same metals, manufactured, varnished or not ²⁹	do.....	18.50
86. The same metals and zinc, in gilt, silvered, or nickeled wares ²⁹	do.....	38.00

CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, AND CHEMICAL INDUSTRIES.

GROUP 1.—*Simple drugs.*

87. Cocoonut and palm oil, and other heavy oils	100 kil. gross..	5.25
88. Other vegetable oils, excepting olive oil	do.....	9.70
89. Spirits of turpentine	100 kil. net..	6.00
90. Dyewoods and tannery bark	100 kil. gross..	.40
91. Rape, flax, and other oleaginous seeds, including copra or cocoonut, 100 kil. gross		3.00
92. Colophony, pitch, and other similar resinous products ³¹	100 kil. gross..	.90
93. Opium, resin of jalap, tapsia, and scammony	kilog. net..	2.00
94. Madder, and other vegetable products not specially mentioned, 100 kil. net		9.20
95. Animal products employed in medicine	100 kil. net..	2.65

GROUP 2.—*Colors, dyes, and varnishes.*

96. Ochers and natural earths, for painting, including alumina	100 kil. gross..	.55
97. Indigo and cochineal	do.....	26.20
98. Dyeing extracts	do.....	10.60
99. Varnishes	do.....	9.00
Colors:		
100. In powder or in lump ³²	do.....	2.90
101. Prepared, and inks	do.....	5.95
102. Derived from coal, and other artificial colors, also garancine, or its mix- ture with madder ³³	kilog. gross..	.20

²⁹ See preceding page.³⁰ Perforated zinc sheets pay a surtax of 100 per cent.³¹ Vegetable rosin, black and yellow pitch, pine rosin, galipot, and concrete turpentine are included in this number.³² The colors included in this number are those composed of a metallic base, which for use are mixed with oil or turpentine and are generally insoluble in water, alcohol, or ether. They are rarely crystallized, and are almost always in powder or lumps, such as white lead, chrome yellow, vermilion, prussian and thenardt blue, english green, and parrot green ("papagayo").³³ The colors classed in this number are those known as artificial, or organic, products in which mineral substances rarely enter. They are generally crystallized, and are soluble in water, alcohol, or ether. They are employed in dyeing and printing, with or without mordant, rather than in painting, such as picric acid, green aldeide, English violet, rosoline and its salts, naphthaline colors, artificial alizarine, etc.

GROUP 3.—*Chemical and pharmaceutical products.*

	Pesos.
103. Muriatic or chlorhydric, nitric, and sulphuric acids.....100 kil. gross..	.50
104. Natural mineral waters ³⁴.....hectol. net..	2. 10
105. Alkaloids and their salts.....kilog. net..	12. 00
106. Alum and sulphur.....100 kil. gross..	.40
107. Alkaline carbonates, barillas; caustic alkalies, and ammoniacal salts with the exception of sulphate.....100 kil. gross..	.65
108. Chloride of lime.....do....	1. 50
109. Chloride of potassium, sulphate of soda; chloride, carbonate, and sulphate of magnesia.....100 kil. gross..	1. 50
110. Chloride of sodium (common salt) ³⁵.....do....	.35
111. Glues and albumina.....do....	8. 70
112. Phosphorus.....kilog. net..	.11
113. Nitrate of potash (saltpeter), chloride of potash, and oxides of lead.....100 kil. gross..	3. 60
114. Sulphate of copper and of iron, and pyrolignite of iron.....do....	1. 20
115. Pills, capsules, jujubes, and the like, including the weight of the immediate receptacles, packages, directions for use, etc. ³⁶.....kilog..	.70
116. Pharmaceutical products not specified, including the weight of the immediate receptacles, packages, and directions for use, etc. ³⁶.....kilog..	.35
117. Chemical products not specified.....kilog. gross..	.10

GROUP 4.—*Various.*

118. Starch and feculæ for industrial uses, dextrine and glucose..100 kil. gross..	4. 30
119. Common soap.....100 kil. net..	3. 00
120. Mineral and vegetable wax, in lumps.....100 kil. gross..	5. 40
121. Paraffin, stearin, animal wax, and spermaceti, in lumps.....do....	4. 50
122. Paraffin, stearin, animal wax, and spermaceti, manufactured, and all manufactured waxes.....100 kil. gross..	10. 40
123. Perfumery (liquid) for toilet purposes, cosmetics, washes, and tonics for the skin, including the weight of immediate receptacles; soaps are dutiable without packings.....kilog..	.15
124. All other articles of perfumery, essences and essential oils, ethers, alcoholic solutions, and preparations for the manufacture of liqueurs and wines, including the weight of immediate receptacles.....kilog..	.52
125. Gunpowder, explosive compounds, and miners' fuses, in barrels or large flasks.....100 kilogs. net..	11. 35
126. Gunpowder, sporting, in packages containing not more than one liter, including the weight of such packages.....kilog. net..	.20

³⁴ In order that natural mineral waters be dutiable according to this number, it is necessary, before clearance, that the customs chemical expert certifies that such waters have not been modified by the addition of any gas or salt. For this purpose the consignees must present the written chemical analysis, which will serve as a basis for the collection of duty. Should the waters be modified, or should the analysis show that they are artificial, they shall be dutiable according to No. 117.

³⁵ Kitchen salt, ground and pulverized, is dutiable according to this number, with a surtax of 100 per cent.

³⁶ The products or substances included in Nos. 115 and 116 shall be examined by the chemical experts, who, in conjunction with the customs, will sign the declarations, in the following form: "The goods cleared are those expressed in the declaration and are (or are not) admitted to importation by virtue of their formulas having been published (here state where) or their composition having been discovered by analysis made by...."

CLASS IV.—COTTON, AND ITS MANUFACTURES.

GROUP 1.—*Raw cotton and cotton yarns.*

Pesos.

127. Cotton, raw, cotton waste, and cotton twisted in wicks for candles.....100 kil. net..	3.10
128. Cotton yarn and thread for knitting and embroidery, including the weight of reels and immediate wrappers when of tin .....kilog. net..	.30

GROUP 2.—*Cotton tissues.*

(The number of threads will be ascertained by taking half of the number of threads contained in a square of 6 millimeters, counting both the warp and the weft. The instrument known as thread counter will be employed for the purpose.)

Close-woven tissues of cotton, plain, unbleached, bleached, or dyed, such as "entré," etc., in the piece or in handkerchiefs, containing in the square of 6 millimeters ^{37 38}:

129. Up to 9 threads, inclusive.....	kilog. net..	.12
130. From 10 to 15 threads.....	do.....	.16
131. From 16 to 19 threads.....	do.....	.21
132. From 20 to 22 threads.....	do.....	.38

Cotton tissues of the above class when containing more than 22 threads; transparent and semitransparent tissues, plain, bleached, or dyed, such as Holland, Jaconets, muslin, etc., containing in the square of 6 millimeters ^{39 39a}:

133. Up to 6 threads, inclusive.....	kilog. net..	.13
134. From 7 to 11 threads.....	do.....	.18
135. From 12 to 15 threads.....	do.....	.26
136. From 16 to 19 threads.....	do.....	.40
137. From 20 to 22 threads.....	do.....	.53
138. From 23 to 25 threads.....	do.....	.66
139. From 26 to 28 threads.....	do.....	.80
140. From 29 to 31 threads.....	do.....	.94
141. 32 threads and above.....	do.....	1.10

Cotton tissues, twilled or figured, dyed or printed, known as fancy tissues, containing in the square of 6 millimeters ^{40 41}:

142. Up to 16 threads, inclusive.....	kilog. net..	.20
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³⁷ Tissues of cotton, mentioned in Nos. 129 to 132, when printed, shall pay a surtax of 30 per cent.

³⁸ If, in employing the thread counter, contrary opinions exist, or cases of doubt should arise, as to whether one thread more than the limit stipulated in the tariff should be admitted in the square or not, the question shall always be decided in favor of the importer.

³⁹ Tissues of cotton classed in Nos. 133 to 141, the threads of which have been dyed before weaving, and those printed, shall be subject to a surtax of 50 per cent.

^{39a} Bands of cotton ("tiras") with embroidery shall, whatever be the nature and quality of the tissue, always be classed in this number and pay the corresponding taxes for embroidery or printing.

⁴⁰ Should the tissue be of an unequal texture, it shall be examined by means of the thread counter at the three points which show the greatest difference in the number of threads, and after adding the threads thus ascertained, the average shall be taken as a basis in levying the duty.

⁴¹ In levying the duty on these tissues, attention should be paid to the indications given in the repertory,

		Pesos.
143. 17 threads and above.....	kilog. net..	.31
Cotton tissues, twilled or figured, unbleached, bleached, or colored, containing in the square of 6 millimeters:		
144. Up to 12 threads, inclusive	kilog. net..	.14
145. 13 threads and above.....	do....	.33
146. Piqués, in the piece or cut.....	do....	.46
147. Piqués, imitation	do....	.35
148. Cotton tissues, quilted, in the piece or as counterpanes.....	do....	.22
149. Cotton tissues, carded, such as bombazine, and blankets, unbleached, even printed	kilog. net..	.09
Shawls or blankets, bleached or printed:		
150. Common.....	do....	.14
151. Superior	do....	.25
152. Knitted wares of cotton, unbleached, bleached, or colored, such as under- vests, socks, and the like, plainly finished or sewn ^{42 44}	kilog. net..	.56
153. Similar articles, stitched or double-stitched ^{42 44}	do....	.65
Similar articles, double-stitched by machine or by hand, having in the square of 6 millimeters:		
154. Up to 5 meshes ^{42 43 44}	kilog. net..	.75
155. 6 meshes and above ^{42 43 44}	do....	.86
156. Similar articles without needlework, or finely finished ^{42 44}	do....	1.20
157. Tulles, plain or printed, figured, embroidered, or with openwork, with rough application, common ⁵⁶	kilog. net..	.80
158. Tulles with fine application other than crochet work.....	kilog. net..	1.05
159. Velvety tissues, such as corduroys and velveteens, plain or figured, in the piece, cuttings or ribbons	kilog. net..	.52
160. Velvety tissues, triple twist, cut or uncut, including also plush.....	do....	.60
161. Lace and point lace of cotton, or of cotton mixed with linen or other veg- etable fibers, machine made.....	kilog. net..	1.10
162. Similar articles, fine, or hand made.....	do....	1.85

CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS AND
THEIR MANUFACTURES.

GROUP 1.—Raw.

163. Hemp, raw, hackled, or tow	100 kil. gross..	1.65
164. Abaca, manila hemp, aloe, jute, and other vegetable fiber.....	do....	.60

⁴²By knitted wares "plainly finished" shall be understood those which are fitted by means of coarse stitches which appear on the shoulders, sleeves, etc. Knitted wares "stitched or double-stitched" are those which are re sewn in order to hide the first stitching and to hem the edges. By knitted wares "double-stitched, by machine or hand," shall be understood those which in some parts are hemmed, and in other so perfectly fitted as to hide the seam. By knitted wares "finely finished" shall be understood those in which the seams are not seen either on account of needlework or of work executed on the loom.

⁴³The number of meshes shall be ascertained by means of the thread counter, without stretching the tissue.

⁴⁴Knitted tissues of cotton, covered with a plush of cotton, or wool adhering to the tissue, but which does not form part of the component yarn and has not been spun therewith, shall be dutiable as knitted cotton tissues, according to the finish of the seams.

⁵⁶See page 28.

GROUP 2.—*Yarns.*

Pesos.

165. Yarn and thread for sewing.....	kil. gross..	.16
166. Coarse thread, pack thread, and twine of hemp, not exceeding 3 millimeters in diameter or thickness	100 kil. gross..	15.20
167. Cordage of hemp, of more than 3 millimeters in diameter or thickness, 100 kil. gross		6.85
168. Cordage of abaca, manila hemp, aloe, or jute.....	100 kil. gross..	6.05

GROUP 3.—*Tissues.*

169. Tissues of abaca or manila hemp, made up in sacks for packing purposes, in stuffs or pieces for wagons, or for matting or similar uses, including the immediate wrappers	100 kil. gross..	4.35
170. Tissues of hemp, flax, or jute, or of waste of the same, with or without admixture of cotton, unbleached, even with colored stripes, plain, such as sackcloth, bolting cloths, or the like, in the piece or in cuttings, having to the square of 6 millimeters up to 4 threads, inclusive, ⁴⁵ 100 kil. net		4.00
171. Tissues of hemp, flax, or jute, with or without admixture of cotton, plain, unbleached or half bleached, even with colored stripes, such as nankeens, sailcloth, Russia sheeting, hollands, osnaburgs, duck canvas, and the like, having in the square of 6 millimeters from 5 to 8 threads, inclusive.....	100 kil. net..	11.25
Tissues of hemp, flax, or jute, and twills, such as ticks and drills of all qualities, having in the square of 6 millimeters:		
172. From 9 to 12 threads, inclusive ⁴⁶	kilog. net..	.16
173. From 13 to 16 threads, inclusive ⁴⁶	do....	.24
174. From 17 threads and more ⁴⁶	do....	.30
Tissues of flax or hemp, plain, with or without admixture of cotton, white or dyed, having in the square of 6 millimeters:		
175. Up to 8 threads, inclusive ⁴⁷ , ⁴⁸	kilog. net..	.14
176. From 9 to 12 threads, inclusive	do....	.23
177. From 13 to 15 threads, inclusive	do....	.33
178. From 16 to 18 threads, inclusive	do....	.53
179. From 19 to 21 threads, inclusive	do....	.65
180. From 22 to 24 threads, inclusive	do....	.82
181. From 25 to 27 threads, inclusive	do....	.98
182. From 28 to 30 threads, inclusive	do....	1.15
183. From 31 to 33 threads, inclusive	do....	1.35
184. From 34 threads and more	do....	1.62
185. Tissues, twilled or drills, serged, damasked, figured, and so-called "jipi-japa" tissues, white or colored ⁴⁹	kilog. net..	.34

⁴⁵ The tissues in question, when made up into sacks, finished or half finished, shall be dutiable according to this number with a surtax of 15 per cent.

⁴⁶ Tickings and drills of unbleached dyed yarn, or unbleached and dyed, or of a dull color, are dutiable according to Nos. 172 and 174.

⁴⁷ Tissues, plain, close-woven, printed, and woven of dyed yarn, mentioned in Nos. 175 to 184, shall, in addition, pay a surtax of 20 per cent.

⁴⁸ Holland and lawn, printed, or the yarn of which has been dyed before weaving, shall be dutiable according to Nos. 175 to 184, with a surtax of 50 per cent.

⁴⁹ Close-woven tissues, known as holland, in imitation of drills, and employed for uniforms, as well as colored holland for clothing, are dutiable according to this number.

Pesos.

186. Knitted wares of linen or hemp, with or without admixture of cotton, white or colored, such as vests, drawers, socks, stockings, gloves, and similar goods, with or without needlework.....kilog. net.. 1.25
187. Lace, edgings, and netted goods of pure flax, 18 per cent ad valorem.

CLASS VI.—WOOL, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

GROUP 1.—*Raw and yarns.*

188. Bristles, hair, and horsehair100 kil. gross.. 12.55
189. Hair, human, worked or notkilog. net.. 3.60
190. Wool, raw.....kilog. gross.. .15
191. Yarn, of wool, unbleached, white or dyed, plain or twisted⁵⁰...kilog. net.. .49

GROUP 2.—*Tissues and felts.*

192. Carpets, with uncut pile, of pure wool or of wool with an admixture of other materials.....kilog. net.. .29
193. Carpets, shaggy or cut, of pure wool or of wool with an admixture of other materials.....kilog. net.. .38
194. Felt, unbleached, colored or printed, in the piece or made up in horse cloths⁵¹.....kilog. net.. .18
195. Coarse baizes, cloths, and blankets, so-called "pardas" made of woolen waste, with warp of cotton or of other vegetable fiber, and woolen baizes up to 5 threads in the square of 6 millimeters.....kilog. net.. .13
196. Baizes of wool with warp of cotton or of other vegetable fiber, and cloths and blankets, common, of ordinary color, and so-called "pardas" of wool not mixed with other materialkilog. net.. .15
197. Baizes of wool not mixed with other material, of 6 threads and upward, and cloths, blankets, and rugs, white or colored, of fine quality, even if containing a mixture of cotton or of other vegetable fiber⁵²...kilog. net.. .22
198. Cloths, thick or light, of flock or of waste wool, having the warp of cotton or of other vegetable fiber, plain, figured, or printed...kilog. net.. .20
199. Similar tissues of wool, with admixture of cotton or other vegetable fiber in the warp or in the weft, or in both parts of the tissue...kilog. net.. .49
200. Similar tissues of pure wool.....do.... .67
201. Flannels and like tissues of wool, with the warp mixed with cotton, for use as clothing, etc., also that class of goods which comes under the name of "carro de oro," and fine flannel stuffs having in the square of 6 millimeters up to 8 warp threadskilog. net.. .30
202. Similar tissues to the above, of pure wool.....do.... .58
203. Cassimere of wool, mixed with cotton or other vegetable fiber in the warp or in the weft, or in both warp and weft, such as cheviot, merino, etc.; also articles of so-called flannel, muslin, knitted goods, albions, meltons, "elasticoton," and other similar articles, including traveling rugs, kilog. net75
204. Similar tissues to the above, of pure wool.....kilog. net.. 1.10

⁵⁰ Woolen yarn mixed with silk shall pay the following surtaxes:

- That with up to one-fifth of silkper cent.. 10
- That with up to two-fifths of silkdo.... 20
- That with up to three-fifths (exclusive) of silkdo.... 30

Yarn mixed with three-fifths or more of silk shall pay duty as untwisted silk yarn.

⁵¹ Large or small felt rugs for horse cloths, plain, embroidered, bordered or not, shall be dutiable according to this number, with a surtax of 40 per cent.

⁵² Blankets and rugs embroidered with silk or with bands of silk, whatever be the quantity of silk visible, shall pay a surtax of 30 per cent.

205. Serges of wool, mixed with cotton or other vegetable fiber, to be used for linings, and other similar tissues	kilog. net..	.74
206. Similar tissues to the above, of pure wool.....	do....	.92
Light tissues of wool, mixed with other vegetable fiber, twilled, plain, serged, figured, cachemired, damasked, grograms, corded diagonals, etc., white, black, or colored, such as merinos "merinetes," muslins, alpaca, reps, nuns' veiling, and similar articles, having in the square of 6 millimeters:		
207. Up to 11 diagonals or 11 threads, according to class ^{53 54}	kilog net..	.57
208. Having 12 to 15 diagonals or threads ⁵⁴	do....	1.00
209. Having 16 to 19 diagonals or threads ⁵⁴	do....	1.40
210. Having 20 diagonals or threads, and above ⁵⁴	do....	1.80
211. Woolen tissues, with the warp of cotton or of other vegetable fiber, damasked, reps, common alpacas, having in the square of 6 millimeters, 9 warp threads or above ⁵⁴	kilog. net..	.86
212. Knitted tissues of wool, even if containing an admixture of vegetable fibers, such as shirts, drawers, socks, and other similar articles, kilog. net		1.45
213. Similar articles of worsted and knitted wares, such as cloths, shawls, ladies' wraps, comforters, caps, and similar articles, even if they have been further worked by hand	kilog. net..	1.25

CLASS VII.—SILK, AND MANUFACTURES OF SILK.

GROUP 1.—Yarns.

214. Silk and waste silk, spun or twisted, in hanks	kilog. gross..	6.10
215. Silk on reels, including the weight of the reels	kilog...	1.76

GROUP 2.—Silk tissues.

216. Tissues of silk, plain, twilled, serged, plushes, velvets, damasked or brocade, in the piece or in cuttings.....	kilog. net..	9.10
217. Similar tissues, having the weft or warp of cotton or of other vegetable fiber and tissues, or of floss or waste silk, whether the warp or the weft be of cotton or other vegetable fiber ⁵⁵	kilog. net..	4.16
218. Lace, blondes, and fringes, of silk or floss silk, whether mixed or not, plain or figured	kilog. net..	18.00
219. Tulle of silk or floss silk, embroidered with cotton or with beads, of all kinds ⁵⁶	kilog. net..	4.50
220. Tulle of silk or floss silk, plain, or embroidered with silk ⁵⁶	kilog. net..	7.92
221. Knitted tissues, of pure silk or floss silk, or of silk mixed with any vegetable fiber	kilog. net..	10.00

⁵³ When the tissues enumerated in this number are plain, the threads shall be counted; when they are serged or twilled, the diagonals apparent on the tissues shall be counted by placing the thread counter diagonally. Tissues of this kind the threads or diagonals of which can not be counted shall be dutiable according to No. 209.

⁵⁴ The tissues mentioned in Nos. 207 to 211 shall pay, in addition, a surtax of 20 per cent when they are of pure wool.

⁵⁵ Silk the filaments of which are less than 20 centimeters in length shall be considered as floss silk.

⁵⁶ Embroidered tulles of all kinds, not exceeding 20 centimeters in width, shall be dutiable as lace, and classed in No. 218 when of silk, or in Nos. 161 and 162 when they are of cotton, or of cotton mixed with other vegetable fibers.

CLASS VIII.—PAPER AND ITS APPLICATIONS.

GROUP 1.—*Pulp.*

		Pesos.
222. Pulp or paste for the manufacture of paper ⁵⁷	100 kil. net..	.25

GROUP 2.—*Paper for printing and writing.*

223. Paper, endless, white or colored, uncut, the weight of which does not exceed 35 grams to the square meter.....	100 kil. net..	7. 20
224. Paper, endless, white or colored, uncut, weighing from 36 to 50 grams per square meter.....	100 kil. net..	3. 75
225. Paper, endless, white or colored, uncut, weighing 51 grams and more per square meter.....	100 kil. net..	6. 00
226. Paper, endless, white or colored, of whatever weight, cut; handmade paper, pencil or ink ruled paper, and envelopes ^{57a}	100 kil. net..	14. 00

GROUP 3.—*Paper, printed, engraved, or photographed.*

227. Books, bound or unbound, and other printed matter in English, ⁵⁸ 100 kil. net		13. 00
228. Books, bound or unbound, and other printed matter in foreign languages 100 kil. net		2. 50
229. Stamped paper, forms for invoices, tickets, cards, and similar objects, printed, engraved, lithographed or photographed, in one color, 100 kil. net		20. 00
230. Prints, maps, and drawings; also printed pictures, such as chromolithographs, lithographs, oleographs, etc., with up to three colors, including also labels and wrappers for tobacco, and similar articles ..	kilog. net..	.45
231. The like articles, when printed in more than three colors	kilog. net..	1. 10

GROUP 4.—*Wall paper.*

232. Printed on natural ground.....	100 kil. net..	8. 00
233. Printed on dull or glazed ground.....	do.....	12. 00
234. With gold, silver, wool, or glass.....	kilog. net..	.40

GROUP 5.—*Pasteboard and various papers.*

235. Straw paper, common packing paper, and sand or glass paper ..	100 kil. net..	3. 20
236. Thin paper, of common pulp, for packing fruit.....	do.....	4. 00
237. Other paper not specially mentioned ⁵⁸	do.....	8. 00
238. Pasteboard and fine cardboard, glazed and pressed, in sheets	do.....	6. 25
239. Other pasteboard in sheets, pasteboard boxes lined with ordinary paper, and unfinished articles of pasteboard or "carton-pierre" ..	100 kil. net..	1. 90

⁵⁷ This number only includes paper pulp perforated in such manner that it can only be used for the manufacture of paper or pasteboard. Should the pulp not be perforated, the customs will cut it at the expense of the importer, so that it may not be serviceable for any other purpose. Pulp or paste not perforated is dutiable as common pasteboard.

^{57a} Envelopes of all kinds are dutiable according to this number, including the weight of immediate packages, with a surtax of 75 per cent.

Letter paper inclosed in fancy or other boxes, including the weight of immediate packages, shall, even if packed without envelopes, be likewise dutiable according to this number, and pay the surtax of 75 per cent.

⁵⁸ Book bindings shall be dutiable according to the component material. When the books are stitched or bound in boards they shall pay duty as printed matter, on gross weight.

Pesos.

240. The same articles finished, and pasteboard boxes with ornaments or lined with fine paper or other materials⁶⁰kilog. net.. .40

CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN MANUFACTURES, AND ARTICLES MANUFACTURED THEREFROM.

GROUP 1.—*Wood.*

241. Stavesthousand.. 2.30
 242. Ordinary wood in boards, deals, rafters, beams, and rounded poles; also timber for shipbuildingcubic meter.. 1.00
 243. Ordinary wood, planed or dovetailed, for boxes and flooringsdo.... 2.00
 244. Fine wood for cabinetmakers, in boards, deals, trunks, or logs..100 kil.. 3.00
 245. Fine wood for cabinetmakers, sawn in veneersdo.... 4.35
 246. Coopers' wares, fitted together or not, for spirits, wine, or liqueurs..100 kil.. 1.00
 247. Wood, in the piece, for making hogsheads or casks for sugar or molasses, excluding hoops and heads⁶¹100 kil.. .18
 248. Wood, in pieces, for barrels, inclusive of the hoops and heads; also broom handles, wood for matches and clothes pegs⁶¹100 kil.. 2.14

GROUP 2.—*Furniture and wooden manufactures.*⁶²

249. Ordinary wood, manufactured into any kind of article, turned or not, painted or varnished, but not carved, chiseled or inlaid; and moldings, carved and varnished or prepared for gilding100 kil. net.. 9.50
 250. Fine wood, manufactured into furniture and other wares, turned, polished, or varnished, and the same wares of common wood veneered with fine wood; furniture of bent wood, and furniture covered with stuffs, other than silk, mixed silk or leather, but not carved or sculptured, 100 kil. net 23.00
 251. Wood of any kind, manufactured into furniture or other wares, gilt, including moldings, carved, sculptured, inlaid or veneered with mother-of-pearl or other fine materials, and ornamented with metal, and furniture covered with stuffs of silk, pure or mixed, or leather ..kilog. net.. .80

GROUP 3.—*Various.*

252. Charcoal, firewood, and other vegetable combustibles...ton of 1,000 kil.. 4.75
 253. Cork, in the rough or in boards100 kil. net.. 4.00
 254. Cork, manufactureddo.... 9.00
 255. Wooden hoops for casks, barrels, or kegs, and trellis for fencing..100 kil.. 1.50
 256. Rushes, vegetable hair, cane, osiers, fine straw, palm, and other analogous materials, unmanufactured; also esparto, raw or in baskets, and other common wares100 kil. net.. 3.20
 257. The same materials manufactured, and furniture of osierdo.... 30.00
 258. Osiers, prepared for furniturekilog. net.. .18

CLASS X.—ANIMALS AND ANIMAL PRODUCTS EMPLOYED IN INDUSTRY.

GROUP 1.—*Animals.*

259. Geldings and mares above the standard height⁶³each.. 42.00
 260. Other horses and maresdo.... 21.00

⁶⁰Boxes of cardboard of this class which serve for packing handkerchiefs, stockings, pieces of stuffs, and similar articles, are dutiable according to this number. All other boxes of cardboard which serve for packing the above articles shall be exempt.

⁶¹Casks, barrels, and kegs, fitted, shall be subject to a surtax of 30 per cent.

⁶²Marble slabs for furniture shall pay duty according to No. 2 of the tariff, provided that they are imported separately from the articles to which they belong.

⁶³The standard height is 1.47 meters, measured with a tape from the hinder part of the left forefoot above the shoe in direct line to the highest part of the withers.

	Pesos.
261. Mules	each.. 20.00
262. Asses	do... 1.00
263. Oxen	do... 8.00
264. Cows	do... 7.00
265. Calves, heifers, and steers.....	do... 6.00
266. Pigs	do... 3.50
267. Sheep and goats and animals not specially mentioned.....	do... 1.50
268. Singing birds, parrots, etc.....	do... .20

GROUP 2.—*Hides, skins, and leather wares.*

269. Furs for ornament and the like.....	kilog. net..	1.85
270. Sheepskins, and the like, tanned	do....	.30
271. Calfskins, and the like, tanned.....	do....	.45
272. Patent leather and the like	do....	.80
273. Hides and skins, not tanned	do....	.05
274. Hides tanned with the hair	do....	.30
275. Gloves of leather	do....	3.50
276. Boots and shoes of cowhide and similar leather, for men ⁶⁴	dozen..	2.55
277. Do. do., for women ⁶⁴	do....	2.25
278. Do. of patent and similar leather, for men ⁶⁴	do....	3.20
279. Do. do., for women ⁶⁴	do....	2.60
280. Boots of calfskin, with elastics, or for lacing, for men ⁶⁴	do....	4.80
281. Do. do., for women ⁶⁴	do....	3.25
282. Do. of patent and similar leather, for men ⁶⁴	do....	5.45
283. Do. do., and top-boots ("polacas"), for women ⁶⁴	dozen..	6.55
284. All other boots and shoes not specially mentioned, being articles of luxury ⁶⁴	dozen..	7.50
285. Riding boots ⁶⁴	pair..	2.75
286. Sandals ⁶⁴	dozen..	.50
287. Harness-makers' wares, common, for beasts of burden and carts; trunks, valises, and bags, of cardboard combined with leather, oilcloth, sailcloth, and carpet; also hat boxes, etc.....	100 kil. net..	23.00
288. Harness-makers' wares, finer, such as saddles, even when the seat is of fine leather or embroidered in part, or with fittings, including the buckles, etc.; also trunks entirely of leather.....	kilog. net..	.47
289. Harness makers' wares, fine, such as saddles with seat and side pieces of fine leather; harness with iron buckles and other fittings, burnished, gilt, silvered, or nicked; also all straps separately, such as stirrup straps, halters, cruppers, etc., also hunters' apparel; bags of buffalo hide, shagreen, and similar leather, excluding ladies' handbags....	kilog. net..	.85

GROUP 3.—*Feathers.*

290. Feathers for ornament, in their natural state or manufactured..	kilog. net..	4.15
291. Other feathers, and feather dusters	do...	1.00

GROUP 4.—*Other animal remains.*

292. Animal fats, raw	100 kil. gross..	1.20
293. Guano and other natural manures		Free.
294. Other manures, artificial, sulphate of ammonia, phosphate and superphosphate of lime	100 kil. gross..	.05
295. Intestines, dried	kilog. net..	5.10
296. Other animal remains not mentioned, not manufactured ..	100 kil. gross..	1.05

⁶⁴ Boots and shoes the inside soles of which do not measure more than 18 centimeters shall enjoy a rebate of 50 per cent.

CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN
AGRICULTURE, INDUSTRY, AND LOCOMOTION.

GROUP 1.—*Instruments.*

		Pesos.
297. Pianos, grand ⁶⁵	each..	120.00
298. Pianos, other ⁶⁵	do....	72.00
299. Harmoniums and organs	100 kil. net..	51.00
300. Drums, kettledrums, and cymbals	kilog. net..	.70
301. Watches of gold or silver, also chronometers	12 per cent ad valorem.	
302. Watches of metals other than gold or silver, and common clocks with weights, including alarm clocks ⁶⁶	each..	.75
303. Works for wall or table clocks, finished, with or without case ⁶⁷	each..	1.80

GROUP 2.—*Apparatus and machines.*

304. Weighing machines.....	100 kil. gross..	2.50
305. Weighing machines for sugar cane (platforms).....	do....	.65
306. Machinery and apparatus for making sugar or rum ⁶⁸ ⁶⁹	do....	.65
307. Agricultural machinery and apparatus; implements, etc., for agricultural purposes ⁶⁹ ⁷⁰	100 kil. gross..	1.10
308. Motors of all kinds, with or without boilers, and boilers imported separately ⁶⁹	100 kil. gross..	2.50

⁶⁵ Strung frames for pianos shall pay as pianos, though they be not imported with all the pieces constituting that instrument.

⁶⁶ By alarm clocks shall be understood those fitted with an alarm bell and not running longer than forty-eight hours, whether they have the same mechanism for striking both the hours and the alarm, or separate mechanisms for each.

⁶⁷ Cases, stands, glass shades, and other accessories will be dutiable as manufactured articles, according to their class.

Clockworks for wall or table clocks, unfinished, and brass pieces for the same, will be taxed according to No. 78 of the tariff.

Unfinished pieces are those which are only roughly filed, which have no escape-ments, the dial or hands of which are not adjusted, and the last wheel of which is not crated.

When clockworks are imported within cases, on stands, etc., and the importer does not wish to separate them for their examination, the works and the dial will be reckoned as weighing 1 kilogram, and the rest will pay as stated above.

⁶⁸ This number includes the following articles, whoever be the importer:

Complete machines of all kinds for crushing sugar cane, and accessories thereof if such accessories are imported therewith; apparatus or vessels acting in vacuo, also their machines, accessories, pipes, and cocks, of copper or iron; purifying and clarifying apparatus; reservoirs or receptacles for sirup or molasses; centrifugal machines; filtering machines; "trenes jamaquinos," complete; steam plows; ovens for manufacturing animal black; steam desiccators; steam tritulators; vessels ("bombones"), buckets, skimmers, distributors, shapes for sugar; apparatus for diffusion, complete.

The following articles shall also be dutiable according to this number when imported by planters, on proof of the installation thereof in their establishments:

Donkey engines, with or without pumps; stills; gasometers for lighting the works; material for portable railways; carts and locomotives for the conveyance of cane and the output of the works.

⁶⁹ It should be observed:

1. That detached parts for agricultural and industrial machines shall be dutiable according to Nos. 310 and 312.

2. That for the application of No. 308 motors must be complete, otherwise they will be classed in No. 312.

3. That for the application of the duties stipulated in Nos. 306, 307, and 308, for machines and apparatus imported in two or more shipments, previous authorization must be obtained from the government of the district.

4. That the duty applicable to complete machines includes tubes, belting, etc., which form an integral part of such machines, but no spare parts; and

5. That instruments are distinguished from machines in that the former are small and generally easily handled and of a simple mechanism.

⁷⁰ The machines and apparatus mentioned in this number are those employed by farmers and agriculturists for preparing the ground and gathering the crops; also those employed in order to clean the crops and improve them without essentially changing their nature.

309. Locomotives, traction and marine engines, with their boilers, or such boilers imported separately	100 kil. gross..	3.00
310. Machines of copper and its alloys, and detached parts of the same metals ⁷¹	100 kil. gross..	15.00
311. Sewing and stocking-knitting machines, velocipedes, and detached parts of the same	100 kil. gross..	4.00
312. Machines and separate parts thereof, of other kinds and of other materials not mentioned ⁷²	100 kil. gross..	4.90
313. Card fillets	kilog. gross..	.10
314. Turntables for locomotives, trucks, and carriages, trolleys, hydraulic cranes and columns	100 kil. gross..	1.70
315. Underground electric conductors, composed of copper wire covered with various materials	100 kil. gross..	3.00

GROUP 3.—*Carriages.*⁷³

316. Coaches and berlins of four seats, and light carriages with two "table-ros," with or without dickeys or hoods; new, used, or repaired ..each..	350.00
317. Berlins of two seats, with or without folding seats; omnibuses with more than fifteen seats, and diligences; new, used, or repaired	each..300.00
318. Four or two wheeled carriages, without "tableros," covered or uncovered, regardless of the number of seats; omnibuses up to fifteen seats, and carriages not enumerated in the above headings; new, used, or repaired	each..120.00
319. Railway carriages of all classes, for passengers, and finished wooden parts for same	100 kil. net.. 8.00
320. All other railway carriages or vans; miners' trolleys, and finished wooden parts for same	100 kil. net.. 5.00
321. Tramway carriages of all kinds, and finished wooden parts for same, 100 kil. net.	12.00
322. Carts and handcarts	100 kil. net.. .6.00

⁷¹ Machines, and separate pieces of the same, of copper and its alloys, with part of other materials, shall also be taxed under this heading, provided the above metals predominate in weight.

⁷² It will be necessary to prove to what manufacture or to what industry woolen hose and filters are destined for them to be assessed in this number.

For the definition of parts of machinery the following rules will be observed:

First. A separate piece of a machine is understood to be any object which is not expressly specified by name under some heading of the tariff, and which, by its shape, and by the manner in which it is presented for clearance in the custom-house, though not completely finished, may be considered as exclusively destined for a machine, and can have no other application. If it be imported completely finished, it must pay under one of the headings of the tariff referring to machinery.

Second. Tubes, bars, axles, screws, bolts, sheets, plates, boiler bottoms, wire, and other articles expressly taxed in the tariff must pay duty accordingly, though they be destined for machinery.

Third. Tools, instruments, and utensils employed in the arts and industry can not be considered parts of machinery as far as the customs tariff is concerned, and must pay duty according to the materials of which they are composed.

⁷³ Carriages and other vehicles (except those for the conveyance of goods) imported in the rough, or prepared for upholstering or painting, shall pay the duties corresponding to their class, with a rebate of 40 per cent, provided that the stipulated conditions are complied with.

GROUP 4.—*Vessels*.^{74 75}

	Pesos.
323. Wooden ships, up to 50 tons measurement.....per ton measurement..	8.00
324. Wooden ships, from 51 to 300 tons measurement	do.... 5.00
325. Wooden ships, from 301 tons measurement and above	do.... 5.00
326. Iron and steel ships, and composite ships, of any tonnage.....	do.... 5.00
327. Sailing ships of the above class	do.... 4.00
328. Salvage from foreign vessels shipwrecked on the coasts, 8 per cent ad valorem.	

CLASS XII.—ALIMENTARY SUBSTANCES.

GROUP 1.—*Meat and fish*.

329. Live and dead poultry, and small game	kilog. net.. .05
330. Meat, in brine.....	100 kil. net.. 2.55
331. Pork and lard, including bacon	do.... 4.50
332. Other kinds of meat	do.... 3.50
333. Jerked beef ("tasajo")	100 kil. net.. 2.35
334. Butter	do.... 6.75
335. Salt cod and stockfish, also fish fresh, salted, smoked, or marinated, including the weight of the salt or brine.....	100 kil. gross.. .90
336. Oysters, of all kinds, and shellfish, fresh or dried	do.... 1.00
337. Fish and shellfish in oil or preserved in any way in tins, including the weight of immediate receptacles	100 kil. gross.. 11.50

GROUP 2.—*Grain and pulse*.

338. Rice, in the husk ⁷⁶	100 kil. gross.. 1.95
339. Rice, without the husk ⁷⁶	do.... 2.70
340. Wheat.....	do.... 3.15
341. Wheat flour.....	do.... 4.00
342. Other cereals (with the exception of millet) ⁷⁷	do.... 3.15

⁷⁴The duties on ships are levied on anchors, kedges, cables and chains, barometers, chronometers, binnacles, compasses (loose and fixed), speaking trumpets, telescopes, casks, cordage, sails and masts, necessary for the maneuvers and safety of vessels, with due regard to their class.

Spare masts, cordage, and sails, in accordance with the class of the vessels, will also be admitted free of any further duty.

This rule will also apply to carpetings, glass, and earthenware, lamps, fixtures, furniture, and other articles of commodity or luxury destined exclusively for the cabin service and to the use and defense of the vessels, in quantities proportioned to the class thereof. When the objects referred to in this note do not meet the requirements indicated, they shall pay the duties fixed in the respective numbers of the tariff.

⁷⁵Duties on steam vessels shall be levied on the total number of tons which may result from the official measurement, and no separate duty shall be levied on machinery, which shall be considered an integral part of the vessel.

National ships lengthened in foreign dockyards must pay duty on the additional tonnage.

Vessels refitted with engines abroad shall pay a duty of 6 pesos per horsepower, when it is impossible to ascertain the weight of the new machinery. Boilers and accessories thereof, funnels, tubes, etc., shall pay 3 pesos per each square meter of heating surface.

Vessels undergoing other repairs in foreign ports shall, on their return, pay duty on the material employed for the purpose.

⁷⁶In clearing husked rice mixed with rice in the husk the probable weight of each category will be carefully estimated and the corresponding duties levied.

⁷⁷Germinated or sterilized barley for the manufacture of beer shall be dutiable according to this number, with a rebate of 75 per cent.

		Pesos.
343. Flour of same	100 kil. gross..	4. 00
344. Millet	do....	3. 15
345. Flour of millet	do....	4. 00
346. Pulse, dried.....	do....	3. 00
347. Pulse and garden produce, pickled or preserved in vacuo, mushrooms, etc., including the weight of immediate receptacles.....	100 kil..	13. 00

GROUP 3.—*Garden produce and fruits.*

348. Garden produce	100 kil. net..	. 75
349. Fruits ⁷⁸	do....	2. 75

GROUP 4.—*Colonial products.*

350. Saffron, safflower, and flowers of "tobar".....	kilog. net..	7. 90
351. Cocoa of all kinds, in the bean, ground, in paste, and cocoa butter, 100 kil. net .....	.....	13. 00
352. Coffee, in the bean, ground, also chicory root and chicory.....	100 kil. net..	8. 75
353. Cinnamon of all kinds.....	kilog. net..	. 70
354. Cinnamon laurel ("canelon," known as brown or Chinese cinnamon), cloves, pepper, and nutmegs.....	kilog. net..	. 09
355. Tea, including the immediate packages.....	do....	. 40
356. Vanilla	do....	. 25

GROUP 5.—*Oils and beverages.*

357. Olive oil, in earthen jars or tins.....	100 kil. gross..	3. 45
358. Olive oil, in bottles, including the weight of the bottles.....	100 kil..	5. 25
359. Alcohol and brandy ⁷⁹	hectol..	25. 00
360. Liqueurs, cognac, and other compound spirits, in casks or in demi- johns	hectol..	9. 00
361. Liqueurs, cognac, and other compound spirits, in bottles or flasks.....	do....	14. 00
362. Beer and natural or artificial cider, in casks.....	do....	5. 50
363. Beer and natural or artificial cider, in bottles or flasks.....	do....	7. 75
364. Sparkling wines	liter..	. 80
365. Wine from the grape, red or white, dessert or liqueur wines, in casks or similar receptacles	liter..	. 15
366. Wine from the grape, red or white, dessert or liqueur wines, in bottles.....	do....	. 40
367. Other wines, in casks or demijohns	hectol..	3. 00
368. Other wines, in bottles.....	do....	10. 00

GROUP 6.—*Seeds and forage.*

369. Seeds not mentioned, and carob beans.....	100 kil. gross..	. 50
370. Forage and bran	do....	. 50

GROUP 7.—*Various.*

371. Alimentary preserves not otherwise mentioned, pork-butcher's produce, mustard and sauces, including the immediate receptacles.....	kilog..	. 17
372. Chocolate and drysweetmeats, including the immediate receptacles.....	do....	. 30
373. Eggs	100 kil. net..	12. 00
374. Pastes and feculæ for soups and other alimentary purposes, also bread, 100 kil. net.....	.....	4. 75

⁷⁸ Dried fruit, peeled, shall pay a surtax of 85 per cent.

⁷⁹ Receptacles containing alcohol, liqueurs, beer, cider, and wines of any class shall be dutiable according to their corresponding numbers, unless otherwise stipulated.

		Pesos.
375. Biscuits, ship.....	100 kil. net..	2.95
376. Biscuits, fine, of all kinds, including the immediate receptacles..	100 kil..	8.00
377. Cheese, including the immediate receptacles, whether they be of earthen-ware, tin, cardboard, or glass.....	kilog..	.15
377a. The following articles, heretofore prohibited, will be admitted as follows:		
Honey	per gallon..	\$0.20
Molasses.....	do.....	0.06
Sugar, raw	per pound..	0.01½
Sugar, refined	do.....	0.02
Saccharine	do.....	1.50

CLASS XIII.—VARIOUS.

378. Fans, mounted, of bamboo, reeds, and other kinds of wood...	kilog. net..	.55
379. Fans, with mountings of horn, bone, or paste.....	do.....	2.00
380. Fans, with mountings of tortoise shell, ivory, or mother-of-pearl, kilog. net		2.80
381. Trinkets and all kinds of ornaments, except those of gold or silver, kilog. net		3.75
382. Amber, horn, jet, whalebone, bone, tortoise shell, coral, meerschaum, ivory, mother-of-pearl, and paste, in the rough or cut, even in strips or sheets	kilog. net..	1.50
383. Amber, jet, tortoise shell, coral, ivory, and mother-of-pearl, manufactured	kilog. net..	5.65
384. Horn, whalebone, meerschaum, bone, and paste, manufactured	do.....	2.60
385. Walking sticks and sticks for umbrellas and parasols ⁸⁰	per 100..	10.00
386. Buttons of all sorts, except those of gold or silver.....	kilog. net..	.65
387. Cartridges, with or without projectiles or bullets, for firearms the importation of which is permitted, and also percussion caps for the same, 100 kil. net.....		48.00
388. Cases of fine woods, leather, and those lined with silk, and other similar articles, with or without fittings for writing, sewing, and toilet purposes, or to contain perfumery, liquids, or comestibles.....	kilog. net..	2.20
389. The same of common woods, cardboard, wicker, and the like..	kilog. net..	.70
390. Artificial flowers of stuffs, and petals, buds, leaves, etc., of any kind of material, for their manufacture	kilog..	3.25
391. India-rubber and gutta-percha, unmanufactured and in sheets, 100 kil. net		8.75
392. India-rubber and gutta-percha, manufactured in any shape or into any kind of article	kilog. net..	.32
393. Matches of wax, wood, or cardboard, including the immediate packages, kilog .....		.80
394. Oilcloth and tarpaulin, for floors and packing purpose	100 kil. net..	11.00
395. Oilcloth and tarpaulin of all other classes.....	kilog. net..	.15
396. Toys and games, except those of tortoise-shell, ivory, mother-of-pearl, gold, or silver ^{81 82}	kilog. net..	.35

⁸⁰ Sword sticks shall pay the duty fixed for the swords they contain, and shall, in addition, pay as walking sticks.

⁸¹ Small playing tables, even if fitted with a chessboard, shall not be dutiable according to this number; such articles will pay as furniture.

⁸² Toys, unfinished or incomplete, shall be dutiable according to this number when no doubt exists as to their ultimate application as such.

	Pesos.
397. Silk umbrellas and parasols.....each..	.40
398. Umbrellas and parasols covered with other stuffs ⁸³.....do....	.20
399. Trimmings of silk, including the weight of the interior material, kilog. net	2.75
400. Trimmings of wool and of all other kinds, including the weight of the interior material	1.10
401. Oil paintings, 20 per cent ad valorem.	
402. Hats of straw or "guano," of straw of Curaçao, and similar hats, manu- factured of plaits or not .....	.37
403. Hats of "yarey," of straw of Italy or of India, of rice straw, esparto, or imitations thereof of wood, cotton, or paste, shaped or not, but with- out ribbons, trimmings, or linings, containing up to 5 straws in the square of 6 millimeters, or up to 60 twists in the entire surface of the hat	1.60
404. Similar hats, having more than 5 straws, or more than 60 twists..dozen..	2.35
405. Hats known as "jipijapa," of whatever origin, up to 4 straws, inclu- sive ⁸⁴.....dozen..	5.00
406. Hats known as "jipijapa," of whatever origin, of more than 4 and up to 6 straws, inclusive ⁸⁴.....dozen..	9.50
407. Hats known as "jipijapa," of whatever origin, of more than 6 straws ⁸⁴ dozen	34.00
408. Hats of woolen felt, shaped or not, but without ribbons, trimmings, or lin- ings, also shapes or cones of felt for the manufacture of such hats..dozen..	1.25
409. Similar hats of felt, finished, or with ribbons, trimmings, and linings, or with any one of these accessories.....dozen..	3.00
410. Hats of felt or hair, carded or not, including those of velvet, cloth, cassi- mere, sateen, or plush, but not finished, and without ribbons, trimmings, or linings; also shapes or cones for such hats.....dozen..	3.75
411. Hats, finished, i. e., with ribbons, trimmings, and linings, or with any one of these accessories.....dozen..	6.85
412. Hats for ladies or children, with whatever kind of trimmings or acces- sories.....each..	1.50
413. Caps and berrets of any kind or size	1.60
414. Waterproof and elastic tissues on a cotton ground ⁸⁵.....kilog. net..	.90
415. Waterproof and elastic tissues on a woolen or silk ground ⁸⁵.....do....	1.75
416. Snuff and tobacco, in powder	1.25
417. Tobacco—	Dollars.
a. In cakes, so called "brevia"	100 kil. 10.50
b. In powder or snuff, or otherwise manufactured	per pound.. .12
c. Leaf tobacco, stemmed	do.... 1.50
d. Leaf tobacco, unstemmed	do.... 1.00
e. Cigars, weighing over 3 pounds per M	per M.. 3.60
Cigars, weighing not over 3 pounds per M	do.... 1.00
Cigarettes, weighing over 3 pounds per M	do.... 3.60
Cigarettes, weighing not over 3 pounds per M	do.... 1.50

⁸³ Umbrellas and parasols of paper or other material are classed herein.

⁸⁴ For hats known as "jipijapa" the straws will be counted by placing the thread counter on the crown of the hat in such manner that the sides of the instrument shall be parallel to the squares formed by the tissue. Should more than 4 straws, but not quite 5 straws, be discovered in the square of the thread counter, the duties stipulated in No. 406 shall be applied; when more than 6, but not quite 7, be found, the duties mentioned in No. 407 shall be levied.

⁸⁵ All articles coated with caoutchouc on one or both sides of their surface, as well as those with an interior lining of caoutchouc, are included in this number.

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